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May 28, 2025

Company name: SBI RHEOS HIFUMI Inc.  
Name of representative: Hideto Fujino, Representative Director,  
Chairman, President, Group CEO  
(Securities code: 165A; TSE Growth Market)  
Inquiries: Jiro Iwata, Managing Director, Group  
CAO

### **Notice Concerning Finalization of Issue Terms for Stock Options (Stock Acquisition Rights)**

SBI RHEOS HIFUMI Inc. (the “Company”) hereby announces that it has finalized today the previously undetermined terms for the stock acquisition rights to be issued as stock options to Directors and employees of its Group companies based on the resolution at the Board of Directors meeting held on May 7, 2025.

1. Value of assets to be contributed upon exercise of the stock acquisition rights

The exercise price per stock acquisition right                      18,600 yen (186 yen per share)

2. The amount to be paid in for the stock acquisition rights

5,860 yen per stock acquisition right (58.6 yen per share)

- \* The above amount was calculated using the Black-Scholes model as of the allotment date of the stock acquisition rights (May 28, 2025). In lieu of the payment of the said amount, the Company’s subsidiaries shall provide monetary receivables equivalent to the total amount to be paid in for stock acquisition rights to persons to whom the stock acquisition rights have been allotted, and the Company shall, in turn, offset these monetary receivables (for which it has assumed a concomitant obligation from its subsidiaries) against the payment obligation for the amount to be paid in for the stock acquisition rights.

(For reference)

Date of resolution at the Board of Directors meeting on the issuance of stock acquisition rights: May 7, 2025